

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

March 22, 2009

TO: Honorable Chris Harris, Chair, Senate Committee on Economic Development

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: SB1247 by Harris (Relating to the definition of eligible central municipality for purposes of the municipal hotel occupancy tax.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend the Tax Code to change the population criteria for defining an eligible central municipality for the purposes of imposing and collecting a municipal hotel occupancy tax.

Local Government Impact

The change in population criteria would add only the City of Arlington to the municipalities eligible to impose and collect a local municipal hotel occupancy tax.

Because the bill would not have statewide impact on units of local government of the same type or class, no comment from this office is required by the rules of the House/Senate as to its probable fiscal implication on units of local government.

Source Agencies:

LBB Staff: JOB, JRO, DB